AUTHORIZING THE COLLECTOR OF LAND REVENUE, &c., BOMBAY, TO GRANT IMPORT LICENSES AT THE PORT OF BOMBAY.

Notn. No. 3783, Revenue, dated 29th May 1899, B. G. G., 1899, Pt. I, p. 835.

Under No. 13 of the rules to regulate the transport and importation of explosives published with Government Notification No 5283, dated 14th July 1897, His Excellency the Governor in Council is pleased to authorize the Collector of Land Revenue, Customs and Opium, Bombay, to grant the import licenses therein referred to at the Port of Bombay.

AUTHORIZING THE POLITICAL RESIDENT, ADEN, TO GRANT IMPORT LICENSES AT THE PORT OF ADEN.

Notn. No. 6972, General, dated 28th November 1906, B. G. G., 1906, Pt. I, p. 1743.

Under No. 13 of the rules to regulate the transport and importation of explosives, His Excellency the Governor in Council is pleased to authorize the Political Resident, Aden, to grant the import licenses therein referred to at the Port of Aden.

AUTHORIZING THE COMMISSIONER IN SIND, THE COMMISSIONERS, NORTHERN, CENTRAL AND SOUTHERN DIVISIONS, AND THE COMMISSIONER OF POLICE, BOMBAY, TO GRANT WITHIN THE RESPECTIVE LOCAL LIMITS OF THEIR AUTHORITY LICENSES FOR THE POSSESSION AND SALE OF EXPLOSIVES UNDER RULE 17.

Notn. No. 1061, General, dated 15th February 1907, B. G. G., 1907, Pt. I, p. 305.

In exercise of the powers conferred by rule 17, sub-rule (*1*), of the rules to regulate the manufacture, possession and sale of explosives in British India, published in the notification of the Government of India in the Department of Commerce and Industry, No. 9045-8, dated the 29th November 1906, the Governor in Council is pleased to authorize the Commissioner in Sind, the Commissioners, Northern, Central and Southern Divisions, and the Commissioner of Police, Bombay, to grant within the respective local limits of their authority licenses for the possession and sale of explosives under the said rule.

RULES AND ORDERS UNDER ACT II OF 1886.

INCOME-TAX AMENDMENT.

RULES UNDER SECTION 18 (1) OF THE ACT.

Notn. No. 2321, Financial, dated 4th August 1886, B. G. G., 1886, Pt. I, p. 651.

In exercise of the power conferred by sub-section (1) of Section 18 of Act II of 1886, the Governor in Council is pleased to make the following rules, *viz.* :—

1. Every Collector of Income-tax may serve a notice under Section 17 of the said Act on any person liable to be included in a list under Section 16

thereof, instead of including him in such list, if such person's liability to the tax has not become known to the Collector in sufficient time to include him in the list published under Section 16 in any year.

2. The Collector of Income-tax for Aden and Perim may, in any case in which it appears to him to be desirable so to do :

(*a*) include in a list under Section 16 of the said Act any merchant or trader who is liable to be served with a notice under Section 17 thereof, instead of or in addition to serving him with such a notice ; and

(*b*) serve a notice under Section 17 of the said Act on any merchant or trader liable to be included in a list under Section 16 thereof, instead of or in addition to including him in such a list.

3. Any Collector of Income-tax other than the Collectors of Income-tax for the city of Bombay and for Aden and Perim may serve a notice under Section 17 of the said Act on any person liable to be included in a list under Section 16 thereof, instead of including him in such list, if, in the opinion of the Collector, the procedure under Section 17 is more suitable to the condition of such person than the procedure under Section 16[a] and he shall serve such a notice on any such person instead of or in addition to including him in such a list in all cases where such person becomes liable to be included in such a list for the first time.[a]

4. The Collector of Income-tax for any of the towns and cantonments, marginally noted, may cause a general notice to be published, inviting every person chargeable under Part IV of the second schedule to the said Act to deliver or cause to be delivered to the Collector, within one week from the publication of the notice, a return in the Form No. 9, hereto appended, which shall be published with the notice of his income during the year ending on the day on which his accounts have been last made up.

Town and Cantonment of Belgaum.
" " Karáchi.
" " Hyderabad.
" " Jacobabad.
Towns of Dhárwár, Hubli, Gadag, Betgiri, Sukkur and Shikárpur.

Or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of his income during the year ending on the said thirty-first day of March.

5. The Collector of Income-tax for the city of Bombay may cause a special notice to be served on any person residing in the said city whom he believes to be chargeable with tax under Part IV of the second schedule to the said Act, inviting such person to deliver or to cause to be delivered to the Collector within one [b] month from the service of the notice, a return in the Form K, hereto appended, a copy of which shall accompany the notice, of his income during the year ending on the day on which his accounts have been last made up.

Or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment of the said tax is to be made, then of his income during the year ending on the said thirty-first day of March.

[a—a] This addition was made by Govt. Notn. No. 1983, Financial, dated 26th April 1899, *B. G. G.*, 1899, Pt. I, p. 526.

[b] The word " month " was substituted for " week " by Govt. Notn. No. 4788, Financial, dated 27th November 1908, *B. G. G.*, 1908, Pt. I, p. 2059.

[a] FORM No. 9 (*see Rule 4*).

Return under Section 18, Sub-section (1), Clause (b), *of Act II of 1886.*

District / Táluka / City } To be returned duly filled up on or before the day of 18 .

RECEIVED.
Date
Recorded No.
(Signed)
Registering Clerk.

Return of income under Part IV, Schedule II, of Act II of 1886, accruing and arising in British India during the year ending on the day of 18 . The return of income under Parts I, II and III prescribed in the column of Remarks is required for information only.

Name.	Residence or place or places of business.	Sources of income under Parts, I, II, III and IV specifying each part and each heading under each part separately.	Amount of income from each source, specifying the period during which the income from each has been derived.	Names of shareholders, if any, in the income returned, with the specification of share of each.	Remarks.
1	2	3	4	5	6
		1. Profession or Trade.	Rs.		1. State if agent, trustee, or executor, &c., for any one; and, if so, for whom (*vide* paragraph 7 of instructions below).
		2. Interest on money (other than that invested in Government Securities, or Securities of local bodies and Companies).	Rs.		2. Here enter in detail the number and description of shares in Joint Stock Companies.
		3. Landed estate (other than Agricultural).	Rs.		3. State here the interest received during last year from Government Securities or Municipal, Port Trust or any other Debentures.
		(Give number and streets of houses.)			4. Here specify income under Part I. (If employed, state where employed.)
		Note.—If the returning party lives in his own house, he should enter the valuation thereof according to the municipal register.			5. Specify here any payments made to Insurance Companies, as instructed below.
					6. Any other remarks.

[a] This form was substituted for Form 9 by Govt. Notn. No. 4180, Financial, dated 12th

DECLARATION.—I, , do declare that the income stated in this return is truly estimated on all the sources therein mentioned, that it has actually accrued within the period stated, and that I have no other source of income arising or accruing in British India assessable.

(Signed)

Address *Date* 18 .

Instructions for filling up the return.

1. In the case of a firm, the ordinary designation of the firm should be entered in column 1.

2. If the person or firm has several places of residence or business, they should all be entered in column 2, the principal residence, &c., being specified.

3. In column 3 every separate source of income arising and accruing in British India should be entered in detail.

4. Against the gross receipts no deduction should be made on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits returned; nor should deduction be made on account of the maintenance of the person himself or his family, or domestic establishment, nor on account of any public or local rates, cesses or taxes [a] other than those specified in paragraph 6 below [a].

5. Sums paid to an Insurance Company in respect of an insurance or deferred annuity on the life of the person assessed or on that of his wife should not be deducted from the amount of income to be shown in column 4, but should be specified in column 6 (Remarks). On presentation by the assessee of the receipt of the Insurance Company for the payment and a copy thereof, a deduction, not exceeding one-sixth of the income of the assessee, will be allowed.

[b] 6. A deduction should, in the case of rent or income from houses and lands not used for agricultural purposes, be made of the amount payable by the person in question on account of any tax or rate imposed by or under any enactment or rule in force in a Municipality or Cantonment as such in respect of his ownership of such buildings or lands, and not being a rate, cess or tax in consideration of services performed or accommodation supplied.

[c] A deduction shall also be made of the amount payable by such person in respect of any water or conservancy supplied by such municipality or cantonment and *bonâ fide* required by him for the purpose of any trade or business by which he earns income assessed under Part IV of the said schedule, or for any persons employed by him for the said purpose, while working on the premises where he conducts such trade or business.[c]

7. If the person filling in the return is chargeable (1) as a trustee, guardian, curator or committee of any infant, married woman subject to the law of England, lunatic or idiot; (2) as an agent of a non-resident; (3) as

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[a—a] These words were substituted for the words which were added by Govt. Notn. No. 3139*A*., Financial, dated 25th September 1894, by Govt. Notn. No. 4788, Financial, dated 27th November 1908, *B. G. G.*, 1908, Pt. I, p. 2059.

[b] This paragraph was substituted for paragraph 6 by Govt. Notn. No. 3139*A*., Financial, dated 25th September 1894, *B. G. G.*, 1894, Pt. I, p. 986.

[c—c] This addition to paragraph 6 was made by Govt. Notn. No. 4788, Financial, dated 27th November 1908, *B. G. G.*, 1908, Pt. I, p. 2059.

receiver or manager appointed by any Court in India, a Court of Wards, an Administrator General, or an Official Trustee in respect of income officially in his possession or under his control, the fact would be stated in the column of Remarks.

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[a] FORM K (see Rule 5).

Income Tax Department, Bombay.

1. The tax may be paid by cheque, money-order, or cash delivered at the office.

2. No payment will be received after 3 p.m. on week-days and after 1 p.m. on Saturdays.

3. The notice of assessment which is issued by the Income Tax Office should be presented at the time of payment for record.

4. No payment will be valid unless made to the Collector and his receipt taken. The office will not be responsible for payments made, except to the Collector, and no acknowledgment of any subordinate will be held binding. An interim receipt may however be obtained from the Cashier at the time of payment.

5. Every packet with money or valuable security enclosed must be accompanied by a declaration of its contents.

Notice under Section 18, sub-section (1), clause (c), of the Income-Tax Act, 1886, and under Rule 5 of the Rules issued thereunder.

Tax due for the year ending 31st March 190 .

NOTE.—The assessment is to be made upon the income which has accrued during the year ending on the day on which the accounts have been last made up; if the accounts have not been made up within the year ending on the 31st day of March 190 , then the assessment will be made upon the income which has accrued during the year ending on the 31st day of March 190 . (*vide* Section 15 of the Act).

No.

Income Tax Office,
Town Hall:
Bombay, _____ 190 .

To

_____

_____

You are requested duly to fill in, in accordance with the annexed instructions, sign and deliver at my office, the following form of Return of Income chargeable under Part IV, *within one month from the service of this notice.*

If this form is not returned duly filled in within one month and no satisfactory explanation is offered of the failure to return, the Collector will issue a notice under Section 17 of the Act assessing the income on the best available data.

Income Tax Collector, Bombay.

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[a] This form was substituted for the original one as amended by Govt. Notns. No. 4480, Financial, dated 12th November, 1889, and No. 3139-A, dated 25th September 1894, by Govt. Notn. No. 4788, Financial, dated 27th November 1908, *B. G. G.*, 1908, Pt. I, p. 2059.

Return of Income accruing and arising or received in British India.

When filling in this form, the instructions noted below should be carefully observed.

Name.	Residence or place of business in Bombay and elsewhere.	Sources of income under Part IV, specifying each separately.	Income derived from each of these sources during the past year mentioning the period during which the income from each source has been derived.	Remarks.
		1. FROM PROFESSION OR TRADE. The following are examples of items that should be specified separately:— (*a*) Remuneration from Joint Stock Companies. (*b*) Directors' Fees. (*c*) Fees for University and other Examinations. (*d*) Marine, Cotton, Piece-goods and Fire Insurance Survey Fees. If in receipt of a salary, specify the amount and employer's name. NOTE.—Salary includes allowances, fees, commissions, perquisites or profits received in lieu of or in addition to a fixed salary. Total Income from Profession or Trade ... Rs.		1. Here state whether you are Agent, Trustee, or Executor, etc., for any one; and, if so, for whom (*vide* para. 7 of Instructions below). 2. Here specify payments made to Insurance Companies (*vide* para. 5 of Instructions below).
Names of sharers, if any, in the income mentioned in column 4, with specification of their shares.		2. FROM INTEREST ON MONEY (other than money invested in Government Securities, Port Trust or Municipal Debentures, or in Joint Stock Companies).		

Name.	Residence or place of business in Bombay and elsewhere.	Sources of income under Part IV, specifying each separately.	Income derived from each of these sources during the past year, mentioning the period during which the income from each source has been derived.	Remarks.
Specify here the names of Joint Stock Companies for which your firm are the Secretaries and Treasurers, Agents or Managers, and state separately the amount of fees, commission, or remuneration received from each. (Total to correspond with amount shown against item 1 (*a*) in col. 3.)	Companies.	Rs. a. p. Items should be separately specified as follows :— A. Fixed Deposits with Banks. B. Loans to limited Liability Companies. C. Loans to private individuals on mortgages of property, etc. D. Club Debentures. E. Loans other than the above. Total Income from Interest on Money ..Rs. 3. FROM LANDED ESTATE. *Net or Rateable valuation as shown on the Municipal Bills ...Rs. NOTE.—Details of the different properties should be noted on the reverse of this form.		*The Net or Rateable valuation should be given. Deductions to be allowed on account of general tax or on any other account will be made in this office (*vide* para. 6 of Instructions below).

I, _____, do declare that the income shown in this return is truly declared on all the sources therein mentioned, that it has actually accrued within the period therein stated, and that I have no other source of income, excepting such as may accrue from Government Securities, Port Trust or Municipal Debentures or shares in Joint Stock Companies.

Date_____ (Signature of the party making the Return.)

INSTRUCTIONS FOR THE GUIDANCE OF THE PARTY MAKING THE RETURN.

1. In the case of a firm, the ordinary designation of the firm should be entered in column 1.

2. If the person or firm making the return has several places of residence or business, they should be all mentioned in column 2, the principal place of residence or business being specified.

3. In columns 3 and 4 every separate source of income under Part IV accruing and arising in British India should be entered in detail as therein required; and no deductions are to be made on account of bad debts excepting such debts as are proved to be irrecoverable and have been written off the books during the year on which the assessment is based, nor are any deductions to be made for payments made on account of income tax.

4. Against the gross receipts no deductions should be made on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits returned, nor should deduction be made on account of the maintenance of the person himself or his family, or domestic establishment.

5. Sums paid to an Insurance Company in respect of an insurance or deferred annuity on the life of the person assessed or on that of his wife should not be deducted from the amount of income to be shown in column 4, but should be specified in column 5. On presentation by the assessee of the receipt of the Insurance Company for the payment or a copy thereof, a deduction not exceeding one-sixth of the income of the assessee will be allowed by this Department. Unless such receipt or copy is produced no deductions will be allowed.

6. In the case of rent or income from houses and lands not used for agricultural purposes a deduction will be allowed by the Income Tax Office on account of the sum paid as general tax to the Municipality, as also on account of any water-tax or halalkhor-tax paid to the Municipality in respect of any water or conservancy supplied by the Municipality to the person assessed and *bonâ fide* required by him for the purpose of his trade or business or for any persons employed by him for the said purpose while working on the premises where he conducts such trade or business.

7. If the person filling in the return is chargeable (1) as a trustee, guardian, curator of committee or any infant, married women subject to the law of England, lunatic or idiot; (2) as an agent of a non-resident; (3) as receiver or a manager appointed by any Court in India, a Court of Wards, an Administrator-General or an Official Trustee, in respect of income officially in his possession or under his control, the fact should be stated in the column of remarks.

N.B.—Section 35.—If a person makes a statement in a declaration mentioned in Section 18, sub-section (2), which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be deemed to have committed the offence described in section one hundred and seventy-seven of the Indian Penal Code.

Details of Landed Estate.

Ward and No.	Name and number of street in which the property stands.	In whose name the property stands in the Municipal Register.	Net or Rateable Valuation.			Deductions claimed (to be supported by the production of vouchers in each case).
			Rs.	a.	p.	

In the event of there being any mortgages on the properties, state full particulars.

Name of Mortgagee.	Amount of Loan.	Rate of Interest per cent.	Interest paid or to be paid.	Remarks.

MODE OF RECOVERING THE TAX ON VEHICLES AND ANIMALS WHICH PLY FOR HIRE IN BOMBAY.

Notn. No. 1004, Financial, dated 7th April 1886, B. G. G., 1886, Pt. I, p. 339.

The Governor in Council is pleased to direct, under sub-section (4) of Section 30 of Act II of 1886, that the tax chargeable under the said Act shall be recovered in the City of Bombay from owners of vehicles and animals which ply for hire in the said city and are liable to a municipal tax by the Municipal Commissioner for the said city in the same manner as the said municipal tax is recovered from the said owners, with, and as an addition to, the said municipal tax.

RULES UNDER SECTION 38 OF THE ACT.

Notn. No. 1791, Financial, dated 23rd June 1886, B. G. G., 1886, Pt. I, p. 532.

The following rules made by the Governor in Council, in exercise of the power delegated to him under Section 38 of Act II of 1886 by the Honourable the President in Council, are published for general information :—

1. For the purpose of ascertaining and determining any income chargeable with tax under Part IV of the second schedule to the said Act, the gross receipts from every source of income not included in Part I, Part II, or Part III, of the said schedule shall be computed, no deduction being allowed on account of the maintenance of the person whose income is to be assessed, or of his family or domestic establishment, [a].....[a], nor on account of any disbursement or expense not specially exempted from assessment by Section 5 of the said Act, or not wholly and exclusively incurred in respect of the source of income in question.

[b] Nor shall any deduction be allowed on account of any tax, rate or cess to which such person is liable, other than a tax or rate, imposed by or under any enactment or rule in force in a Municipality or Cantonment as such on that person (i) in respect of his ownership of any buildings or lands not used for agricultural purposes, and otherwise than in consideration of services performed or accommodation supplied, or

[a—a] The words "nor on account of any tax, rate or cess to which such person is liable" were cancelled by Notn. No. 3139, Financial, dated 25th September 1894, *B. G. G.*, 1894, Pt. I, p. 986.

[b—b] These words were substituted for the words which were added by Govt. Notn. No. 3139, Financial, dated 25th September 1894, by Govt. Notn. No. 4788*A*, Financial, dated 27th November 1908, *B. G. G.*, 1908, Pt. I, p. 2062.

(ii) in respect of any water or conservancy supplied by such Municipality or Cantonment and *bonâ fide* required by him for the purpose of any trade or business by which he earns income assessed under Part IV of the said schedule, or for any persons employed by him for the said purpose, while working on the premises where he conducts such trade or business.[b]

2. Any person who claims exemption from taxation in respect of any income under clause (*e*) of sub-section (*1*) of Section 5 of the Act, shall adduce proof that the property from which such income is derived is "solely employed for religious or public charitable purposes;" and on his establishing such right of exemption, to the satisfaction of the Collector, shall be entitled to receive from the said officer a certificate to that effect, which, if the property consists of securities, shall be in the Form A, hereto annexed, which has been prescribed in this behalf by the Honourable the President in Council in No. 10 of the rules[1] published in the Government of India's Notification No. 593 of 5th February 1886,* and, in every other case, shall be in the Form B hereto annexed.

* Vide *Bombay Government Gazette* of February 11th, 1886, Pt. I, p. 112.

3. The conclusion of any arrangement by a Collector, under sub-section (*2*) of Section 9 of the said Act, with a company, or with a public body or association not being a local authority or company or with a private employer shall be subject to the following conditions, *viz.*:—

(1) that the Collector may, if the conclusion of any such arrangement will thereby be facilitated, allow such company, body, association or employer to deduct from the amount of tax to be recovered by such company, body, association or employer on behalf of Government from the person or persons receiving any salary, annuity, pension or gratuity from such company, body, association or employer, a commission at such rate not exceeding two per centum of the amount of the tax as they shall mutually agree upon;

(2) that the amount of the tax recovered on behalf of Government shall be paid by such company, body, association or employer, after deducting the commission, if any, agreed upon as aforesaid, to the credit of Government into such treasury or bank as the Collector directs, within one week after payment of the salary, annuity, pension or gratuity in respect of which such tax has been recovered.

4. The lists to be prepared by Collectors under Section 16 of the said Act shall be in English in the City of Bombay, and, elsewhere, shall be in the vernacular language officially used by the Collector and, also if the Collector thinks fit, either wholly or in part, in some other vernacular language or in English.

[a]4A. Petitions under Section 27 of the Act shall ordinarily be presented within a period of sixty days from the date of the order passed under Section 12, sub-section (*2*), or under Section 26, as the case may be.

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(1) These rules have been superseded by the Government of India's Notn. No. 2763, dated 6th June 1890, printed at page 531 of *B. G. G.*, 1890, Pt. I.

[a] This rule was inserted by Govt. Notn. No. 2185, Financial, dated 8th May 1907, *B. G. G.*, 1907, Pt. I, p. 747.

But the Commissioner may receive a petition after the expiration of that period if he is satisfied that the petitioner had sufficient cause for not presenting it within that period.

5. Applications to compound for the tax assessable under Part II or Part IV of the second schedule to the Act shall be made in writing to the Collector.

6. Agreements for composition shall be in the Form C or D, hereto annexed, as the case may be or as near thereto as may be, and shall be for a period of not less than three years and not more than five years. Each agreement shall be made in two parts, one of such parts, signed by the person compounding, remaining with the Collector, and the other part, signed by the Collector, remaining with the person compounding.

7. No agreement for composition for any tax chargeable under the Act shall be entered into, unless the income on which such tax is to be assessed amounts in the City of Bombay and in Aden and Perim to Rs. 10,000 or upwards, and elsewhere to Rs. 2,000 or upwards.

8. The amount of the composition shall, in every case of a tax assessable under Part IV of the schedule aforesaid, be a sum equal to one hundred and five per centum of the amount of the tax at which the person compounding is finally assessed under the provisions of the Act for the first year of the period comprised in the agreement.

9. If any person who has compounded for the tax assessable under Part IV of the schedule aforesaid dies or becomes bankrupt or insolvent before the expiration of the period comprised in his agreement, his agreement shall determine on the thirty-first day of March next after his death, bankruptcy or insolvency, save and except as to any portion of the amount of composition which before the said day shall have become payable and shall then be unpaid.

[a]10. * * * * *

FORM A.

(Government of India's Form D under their Rule 10.)

I, , Collector of Income Tax, , do hereby certify that the interest on the security specified below, standing in the name of , is employed solely for purposes :—

Description of Security.	Number.	Date.	Amount.

Dated 18 .

Income Tax Collector.

[a] Rule No. 10 was cancelled by Govt. Notn. No. 4480, Financial, dated 12th November 1889, para. 1, *B. G. G.*, 1889, Pt. I, p. 938.

FORM B.

I, , Collector of Income Tax, , do hereby certify that the income derived from the property specified below, standing in the name of , is employed solely for purposes, and has accordingly been exempted from assessment for the Income Tax for the year ending 31st March 18 :—

Description of Property.	Municipal No.	Amount of Income from the Property.	Remarks.

Dated 18 .

Income Tax Collector.

FORM C.

Agreement for composition for tax on income made under Section 31 of Act II of 1886, between the Collector of and hereinafter called the "compounding party."

It is hereby agreed—

1. That for a period of years from the 31st day of March 18 the tax assessable upon the income of the compounding party derived from sources other than those mentioned in Parts I, II or III of the second schedule to the said Act and accrued in the shall be computed as follows, *viz.*:—For the first year at Rupees and for each subsequent year at Rupees .

2. That the amount of such composition shall be paid without deduction on the day of next and the amount of Rupees for each subsequent year shall be paid without deduction on the day of in each subsequent year during the said period by the compounding party to the Collector at the office of the Collector.

3. That if default be made in payment of any of the said amounts on the date fixed for payment thereof, such amount shall be recoverable in the same manner and by the same means as any other assessment made under Part IV of the second schedule to the said Act.

4. If the compounding party dies or becomes bankrupt or insolvent before the expiration of the said period of years, this agreement shall determine on the 31st day of March next after such death, bankruptcy or insolvency, save and except as to any portion of the amount of composition which, before the said day, shall have become payable and shall then be unpaid. In witness whereof the Collector hath signed one part of this agreement and the compounding party hath signed the other part thereof this day of 18 .

Witness to the signature of the Collector of }

Witness to the signature of

FORM D.

Agreement for composition for tax on income made under Section 31 of Act II of 1886, between the Collector of and hereinafter called "the company."

It is hereby agreed—

1. That for each and every year for a period of years from the 31st day of March 18 , the tax assessable upon the whole of the net profits made in British India by the company shall be computed at Rs. .

2. That the amount of such composition Rs. shall be paid without deduction on the day of in each year of the said period by the company to the Collector at the office of the Collector.

3. That if default be made in payment of any of the said amounts on the date fixed for payment thereof, such amount shall be recoverable in the same manner and by the same means as any other assessment made under Part II of the second schedule to the said Act.

In witness whereof the Collector hath signed one part of this agreement and the said company hath affixed its seal and duly executed the other part thereof.

Dated this day of 18 .

Witness to the signature of the Collector

The common seal of the Company, Limited, hath been affixed hereto in pursuance of a resolution of the Board of Directors in the presence of

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DIRECTING THE DEPUTY COLLECTOR OF INCOME TAX, BOMBAY, TO EXERCISE AND PERFORM THE POWERS AND DUTIES OF A COLLECTOR UNDER THE ACT WITHIN THE LIMITS OF THE CITY AND ISLAND OF BOMBAY.

Notn. No. 2802, Financial, dated 17th July 1906, B. G. G., 1906. Pt. I, p. 957.

His Excellency the Governor in Council is pleased to direct, under Section 40 of the Indian Income Tax Act, II of 1886, that all the powers and duties conferred and imposed by that Act on a Collector may be exercised and performed, within the limits of the City and Island of Bombay, by the Deputy Collector of Income Tax, Bombay.

DIRECTING THAT THE POWERS AND DUTIES CONFERRED AND IMPOSED UNDER CERTAIN SECTIONS ON A COLLECTOR AND A COMMISSIONER OF DIVISION AND THE LOCAL GOVERNMENT MAY BE EXERCISED AND PERFORMED BY CERTAIN OFFICERS WITHIN CERTAIN LIMITS.

Notn. No. 4124, Financial, dated 2nd December 1902, B. G. G., 1902, Pt. I, p. 2009.

In supersession of all previous orders on the subject His Excellency the Governor in Council is pleased to direct under Sections 40 and 47 of the Indian Income Tax Act, II of 1886, that the powers and duties hereinbelow

specified, which are conferred and imposed by that Act on a Collector and a Commissioner of Division and the Local Government, respectively, may be exercised and performed, within the limits specified, as follows (namely) :—

No.	Powers and duties of a	Under	May be exercised and performed by	Within the limits of
1	Collector.	Sections 8 (3), 9 (2), 10, 14, 15 (2), 16 and 17 (except the entertaining of applications for the revision of assessment), and 32.	Mámlatdárs and Mahálkaris in the Presidency Proper, and Mukhtyárkars and [a] Mahálkaris [a] in Sind. [a] The City Magistrate, Hyderabad. [a] The receipts granted under Section 32 for the payment of income tax may be signed by Head Kárkuns of Mámlatdárs or Mukhtyárkars for the latter officers during their absence from headquarters.	Their ordinary revenue charges, and within the limits of areas or places for which they have been specially appointed Collectors for the purposes of the Act. [a] The Municipal limits of Hyderabad. [a]
2	Do. ...	Sections 14, 16 and 17 (excepting powers to receive applications for reduction or cancellation of assessment), and 32.	Sardár Ganpatrao Madhavrao Vinchurkar.	The 24 Saranjám villages belonging to the Vinchurkar Estate in the Násik Collectorate.
3	Do. ...	All sections of the Act conferring powers or imposing duties on a Collector, except Section 31.	Huzúr Deputy Collectors, including those in Sind (except that of Karáchi), the City Magistrate, Poona, the Deputy Collector, Karáchi City, and the City Magistrate, Shikárpur.	The cities in which their offices are situated (including the adjacent Cantonments, and in Poona the Suburban Municipality).
4	Do. ...	Sections 11, 12, 25, 26, 28, 30, 33 and 36.	Assistant and Deputy Collectors in charge of or otherwise conducting the revenue administration of sub-divisions of districts including those in Sind. If the Collector of a district thinks fit to hear any petition or any class of petitions arising in his district for revision of assessment under Chapter IV of the Act he may, for this purpose, exercise the powers and perform the duties of a Collector under Sections 25, 26 and 28 of the Act in respect of such petition or class of petitions. In any such case the said powers and duties shall not vest in respect of the said petition or class of petitions in the officer in whom	Their ordinary revenue charges, excluding places or areas for which a Deputy Collector or a City Magistrate has been invested with the powers here specified.

[a—a] The word 'Mahálkaris' was substituted for the words "The Kotwal of Kohistan" and the words "the City Magistrate, Hyderabad" and "the Municipal limits of Hyderabad" were inserted by Govt. Notn. No 2343, Financial, dated 10th July 1903, *B. G. G.*, 1903, Pt. I, p. 875.

No.	Powers and duties of a	Under	May be exercised and performed by	Within the limits of
	Collector —*contd.*	Sections 11, 12, 25, 26, 28, 30, 33 and 36—*continued.*	under the orders aforesaid such powers and duties ordinarily vest, but in the Collector of the district.	
5	Commissioner of Division.	Sections 27 and 34 (2)...	Collectors of districts ...	Their respective districts.
	Local Government.	Section 47 (2) (4) ..	The powers and duties of a Commissioner under sections 27 and 28 of the Act shall, in any case which the Collector of a district disposes of as stated in entry No. 4 above be exercised and performed by the Commissioner to whom the said Collector is subordinate. In any such case the said powers and duties shall not vest in the officer in whom under the orders aforesaid such powers and duties ordinarily vest, but in the said Commissioner.	
6	Collector .	All sections of the Act conferring powers or imposing duties on a Collector except section 31.	The Treasury Officer at Aden.	The Settlement of Aden.
7	Do. ...	Sections 9(2), 10, 11, 14, 16, 17, 25, 26, 30 and 32.	The Assistant Political Resident at Perim.	The Island of Perim.
8	Collector .	Section 31	The Political Resident, Aden.	The area subject to his authority.
	Commissioner.	Sections 27, 28 and 34 (2).		
	Local Government.	Section 47 (2), (4) ...		
9	Collector .	The second column of Part III of Schedule II of the Act as regards the grant of certificates in respect of interest on Government securities in Forms B, C and D prescribed in Rules 9 and 10 of the Notification of the Government of India republished in the *Bombay Government Gazette* under Financial Department No. 354, dated 10th February 1886, when such securities are held by persons residing outside of British India.	The Agent to the Governor, Káthiáwár, and the Political Agents, Cutch, Kolhápur and Southern Marátha Country, Rewa Kántha, Mahi Kántha, Pálanpur and Sávantwádi.	Their respective Jurisdictions.
10	Do. ...	Section 32	Tapedárs in Sind ...	The areas in which their ordinary revenue duties are performed.

NOTE.—In this statement the "Collector of a District" includes a Deputy Commissioner in Sind.